

House Bill 1419

By: Representatives Mangham of the 94th, Fludd of the 66th, and Collins of the 95th

A BILL TO BE ENTITLED
AN ACT

To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, so as to provide that sales and use of motor fuels shall be fully subject to the 4 percent state sales and use tax; to repeal the second motor fuel tax; to provide for corresponding changes to sales and use taxes and motor fuel taxes; to provide for related matters; to provide an effective date; to provide for applicability; to provide that this Act shall not abate or affect prosecutions, punishments, penalties, administrative proceedings or remedies, or civil actions related to certain violations; to provide for related matters; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is amended by revising paragraphs (5.1) and (5.2) of Code Section 48-8-2, relating to definitions regarding sales and use taxes, as follows:

~~“(5.1) ‘Prepaid local tax’ means any local sales and use tax which is levied on the sale or use of motor fuel and imposed in an area consisting of less than the entire state, however authorized, including, but not limited to, such taxes authorized by or pursuant to constitutional amendment, by or pursuant to Section 25 of an Act approved March 10, 1965 (Ga. L. 1965, p. 2243), as amended, known as the ‘Metropolitan Atlanta Rapid Transit Authority Act of 1965’, or by or pursuant to Article 2, 2A, 3, or 4 of this chapter. Such tax is based on the same average retail sales price as set forth in subparagraph (b)(2)(B) of Code Section 48-9-14. Such price shall be used to compute the prepaid sales tax rate for local jurisdictions by multiplying such retail price by the applicable rate imposed by the jurisdiction. The person collecting and reporting the prepaid local tax for the local jurisdiction shall provide a schedule as to which jurisdiction these collections relate. This determination shall be based upon the shipping papers of the conveyance that delivered the motor fuel to the dealer or consumer in the local jurisdiction. A seller may~~

rely upon the representation made by the purchaser as to which jurisdiction the shipment is bound and prepare shipping papers in accordance with those instructions Reserved.
(5.2) ~~'Prepaid state tax' means the tax levied under Code Section 48-8-30 in conjunction with Code Section 48-8-3.1 and Code Section 48-9-14 on the retail sale of motor fuels for highway use and collected prior to that retail sale. This tax is based upon the average retail sales price as set forth in Code Section 48-9-14~~ Reserved."

SECTION 2.

Said title is further amended by revising Code Section 48-8-3.1, relating to sales and use tax exemptions regarding motor fuel, as follows:

"48-8-3.1.

(a) ~~Except as provided in subsection (b) of this Code section, sales~~ Sales and use of motor fuels as defined in paragraph (9) of Code Section 48-9-2 ~~shall be exempt from the first 3 percent of the sales and use taxes levied or imposed by this article and shall be fully subject to the remaining~~ 4 percent of the sales and use taxes levied or imposed by this article.

(b) Sales and use of motor fuel other than gasoline ~~which motor fuel other than gasoline is purchased for purposes other than propelling motor vehicles on public highways as defined in Article 1 of Chapter 9 of this title shall be fully subject to the 4 percent sales and use taxes~~ tax levied or imposed by this article unless otherwise specifically exempted by this article.

(c) It is specifically declared to be the intent of the General Assembly that taxation imposed on sales and use of motor fuel ~~wholly or partially~~ subject to taxation under this Code section shall not constitute motor fuel taxes for purposes of any provision of the Constitution providing for the automatic or mandatory appropriation of any amount of funds equal to funds derived from motor fuel taxes.

(d) It is the intent of the General Assembly that an amount equal to 100 percent of the total amount of state sales and use taxes on the sale or use of motor fuel as defined in paragraph (a) of Code Section 48-9-2 collected at the rate of 3 percent be appropriated each fiscal year for any transportation purposes, including, without limitation, any new or existing roads, bridges, bus and rail mass transit systems, freight and passenger rail, pedestrian facilities, bike lanes, airports, ports, and all activities and structures useful and incident to providing, operating, and maintaining the same."

SECTION 3.

Said title is further amended by revising Code Section 48-8-17, relating to ratification of an executive order regarding gasoline taxes, as follows:

61 "48-8-17.

62 ~~(a) The General Assembly finds that:~~

63 ~~(1) Motor fuels and aviation gasoline are essential commodities used by Georgians for~~
64 ~~transportation;~~

65 ~~(2) The price of gasoline has increased dramatically since the adjournment of the 2008~~
66 ~~General Assembly, namely rising in price by approximately 10 percent from one month~~
67 ~~ago and almost 24 percent since last year at this time;~~

68 ~~(3) The increases in the cost of gasoline and other motor fuels have and will continue to~~
69 ~~impose significant financial burdens on all Georgians and Georgia's businesses;~~

70 ~~(4) This inflated cost can prevent Georgians from spending on other necessary goods and~~
71 ~~business expansion, and~~

72 ~~(5) The significant increase in motor fuel prices will result in a windfall to the state in~~
73 ~~the form of surplus state taxes on these commodities.~~

74 ~~(b) The General Assembly of Georgia ratifies the Executive Order of the Governor dated~~
75 ~~June 2, 2008, and filed in the official records of the Office of the Governor as Executive~~
76 ~~Order 06.02.08.01 which suspended the collection of any rate of prepaid state taxes as~~
77 ~~defined in paragraph (5.2) of Code Section 48-8-2 to the extent it differs from the rate~~
78 ~~levied as of January 1, 2008, pursuant to Code Section 48-9-14 as it applies to sales of~~
79 ~~motor fuel and aviation gasoline as those terms are defined in Code Section 48-9-2.~~

80 ~~(c) For the time period commencing on June 2, 2008, as specified in the Executive Order~~
81 ~~of the Governor dated June 2, 2008, and filed in the official records of the Office of the~~
82 ~~Governor as Executive Order 06.02.08.01, the collection of any rate of prepaid state taxes~~
83 ~~as defined in paragraph (5.2) of Code Section 48-8-2 to the extent it differs from the rate~~
84 ~~levied as of January 1, 2008, pursuant to Code Section 48-9-14 as it applies to sales of~~
85 ~~motor fuel and aviation gasoline as those terms are defined in Code Section 48-9-2 shall~~
86 ~~be governed by the provisions of this Code section notwithstanding any provisions of Code~~
87 ~~Section 48-9-14 or any other law to the contrary.~~

88 ~~(d) The temporary prepaid state tax exemption provided for in this Code section shall not~~
89 ~~apply to local prepaid taxes as defined in paragraph (5.1) of Code Section 48-8-2.~~

90 ~~(e) The commissioner is authorized to prescribe forms and promulgate rules and~~
91 ~~regulations deemed necessary in order to administer and effectuate this Code section~~

92 Reserved."

93 SECTION 4.

94 Said title is further amended by revising Code Section 48-8-17.1, relating to ratification of
95 an executive order regarding certain prepaid taxes, as follows:

96 "48-8-17.1.

97 ~~(a) The General Assembly finds that:~~

98 ~~(1) Sonny Perdue, as Governor of Georgia, issued an Executive Order ('EO 06.02.08.01')~~
99 ~~that suspended the collection of any rate of prepaid taxes as defined in paragraph (5.2)~~
100 ~~of Code Section 48-8-2 to the extent it differed from the rate levied as of January 1, 2008,~~
101 ~~pursuant to Code Section 48-9-14 as it applied to sales of motor fuel and aviation~~
102 ~~gasoline as those terms are defined in Code Section 48-9-2 until the General Assembly~~
103 ~~acts upon the suspension;~~

104 ~~(2) Such suspension maintained the rate of prepaid state taxes for motor fuel and~~
105 ~~gasoline at the January 1, 2008, rate instead of allowing the rate to increase;~~

106 ~~(3) Such suspension was warranted given the sharp increase in motor fuel and gasoline~~
107 ~~prices;~~

108 ~~(4) Motor fuel and gasoline prices have recently declined such that ending the suspension~~
109 ~~provided for in EO 06.02.08.01 on the last moment of December 31, 2008, will have~~
110 ~~resulted in a rate of prepaid state taxes on motor fuel and gasoline being lower than if the~~
111 ~~suspension provided for in EO 06.02.08.01 remained in effect on January 1, 2009; and~~

112 ~~(5) Such reduced rate of taxation will continue to provide meaningful relief to the~~
113 ~~taxpayers of Georgia.~~

114 ~~(b) The General Assembly of Georgia ratifies the Executive Order of the Governor dated~~
115 ~~November 26, 2008, and filed in the official records of the Office of the Governor as~~
116 ~~Executive Order 11.26.08.01 which terminated the suspension provided for in EO~~
117 ~~06.02.08.01 as of the last moment of December 31, 2008.~~

118 ~~(c) The suspension provided for in EO 06.02.08.01 terminated as of the last moment of~~
119 ~~December 31, 2008 Reserved.~~

120 SECTION 5.

121 Said title is further amended by revising subsections (j) and (k) of Code Section 48-8-30,
122 relating to imposition of sales and use tax, as follows:

123 ~~"(j) In the event any distributor licensed under Chapter 9 of this title purchases any motor~~
124 ~~fuel on which the prepaid state tax or prepaid local tax or both have been imposed pursuant~~
125 ~~to this Code section and resells the same to a governmental entity that is totally or partially~~
126 ~~exempt from such tax under paragraph (1) of Code Section 48-8-3, such distributor shall~~
127 ~~be entitled to either a credit or refund. The amount of the credit or refund shall be the~~
128 ~~prepaid state tax or prepaid local tax or both rates for which such governmental entity is~~
129 ~~exempt multiplied by the gallons of motor fuel purchased for its exclusive use. To be~~
130 ~~eligible for the credit or refund, the distributor shall reduce the amount such distributor~~
131 ~~charges for the fuel sold to such governmental entity by an amount equal to the tax from~~

~~which such governmental entity is exempt. Should a distributor have a liability under this Code section, the distributor may elect to take a credit for those sales against such liability~~
Reserved.

~~(k) The prepaid local tax shall be imposed at the time tax is imposed under subparagraph (b)(2)(B) of Code Section 48-9-14~~ Reserved."

SECTION 6.

Said title is further amended by revising paragraph (2) of subsection (b) of Code Section 48-8-49, relating to dealers' sales and use tax returns, as follows:

"(2) If the estimated tax liability of a dealer for any taxable period exceeds \$5,000.00, the dealer shall file a return and remit to the commissioner not less than 50 percent of the estimated tax liability for the taxable period on or before the twentieth day of the period. The amount of the payment of the estimated tax liability shall be credited against the amount to be due on the return required under subsection (a) of this Code section. This subsection shall not apply to any dealer unless during the previous fiscal year the dealer's monthly payments exceeded \$5,000.00 per month for three consecutive months or more ~~nor shall this subsection apply to any dealer whose primary business is the sale of motor fuels who is remitting prepaid state tax under paragraph (2) of subsection (b) of Code Section 48-9-14.~~ No local sales taxes shall be included in determining any estimated tax liability."

SECTION 7.

Said title is further amended by revising subsection (b) of Code Section 48-8-50, relating to compensation of dealers, and as follows:

"(b) Each dealer required to file a return under this article shall include such dealer's certificate of registration number or numbers for each sales location or affiliated entity of such dealer on such return. In reporting and paying the amount of tax due under this article, each dealer shall be allowed the following deduction, but only if the return was timely filed and the amount due was not delinquent at the time of payment; and that deduction shall be subject to the provisions of subsection (f) of this Code section pertaining to calculation of the deduction when more than one tax is reported on the same return:

(1) With respect to each certificate of registration number on such return, a deduction of 3 percent of the first \$3,000.00 of the combined total amount of all sales and use taxes reported due on such return for each location other than the taxes specified in paragraph (3) of this subsection;

(2) With respect to each certificate of registration number on such return, a deduction of one-half of 1 percent of that portion exceeding \$3,000.00 of the combined total amount

of all sales and use taxes reported due on such return for each location other than the taxes specified in paragraph (3) of this subsection; and

(3) With respect to each certificate of registration number on such return, a deduction of 3 percent of the combined total amount due of all sales and use taxes on motor fuel as defined under paragraph (9) of Code Section 48-9-2, which are imposed under any provision of this title, including, but not limited to, sales and use taxes on motor fuel imposed under any of the provisions described in subsection (f) of this Code section ~~but not including Code Section 48-9-14; and~~

~~(4) A deduction with respect to Code Section 48-9-14, as defined in paragraph (5.2) of Code Section 48-8-2, shall be at the rate of one-half of 1 percent of the total amount due of the prepaid state tax reported due on such return, so long as the return and payment are timely, regardless of the classification of tax return upon which the remittance is made."~~

SECTION 8.

Said title is further amended by revising Code Section 48-8-82, relating to imposition of the joint county and municipal sales and use tax, as follows:

"48-8-82.

When the imposition of a joint county and municipal sales and use tax is authorized according to the procedures provided in this article within a special district, the county whose geographical boundary is conterminous with that of the special district and each qualified municipality located wholly or partially within the special district shall levy a joint sales and use tax at the rate of 1 percent. Except as to rate, the joint tax shall correspond to the tax imposed and administered by Article 1 of this chapter. No item or transaction which is not subject to taxation by Article 1 of this chapter shall be subject to the tax levied pursuant to this article, except that the joint tax provided in this article shall be applicable to sales of motor fuels ~~as prepaid local tax as that term is defined by paragraph (5.1) of Code Section 48-8-2~~ and shall be applicable to the sale of food and beverages only to the extent provided for in paragraph (57) of Code Section 48-8-3."

SECTION 9.

Said title is further amended by revising Code Section 48-8-87, relating to administration and collection of the joint county and municipal sales and use tax, as follows:

"48-8-87.

The tax levied pursuant to this article shall be exclusively administered and collected by the commissioner for the use and benefit of each county whose geographical boundary is conterminous with that of a special district and of each qualified municipality located wholly or partially therein. Such administration and collection shall be accomplished in

the same manner and subject to the same applicable provisions, procedures, and penalties provided in Article 1 of this chapter, except that the joint tax provided in this article shall be applicable to sales of motor fuels ~~as prepaid local tax as that term is defined by paragraph (5.1) of Code Section 48-8-2~~; provided, however, that all moneys collected from each taxpayer by the commissioner shall be applied first to such taxpayer's liability for taxes owed the state. Dealers shall be allowed a percentage of the amount of the tax due and accounted for and shall be reimbursed in the form of a deduction in submitting, reporting, and paying the amount due if such amount is not delinquent at the time of payment. The deduction shall be at the rate and subject to the requirements specified under subsections (b) through (f) of Code Section 48-8-50."

SECTION 10.

Said title is further amended by revising subsection (b) of Code Section 48-8-102, relating to levy of the homestead option sales and use tax, as follows:

"(b) When the imposition of a local sales and use tax is authorized according to the procedures provided in this article within a special district, the county whose geographical boundary is conterminous with that of the special district shall levy a local sales and use tax at the rate of 1 percent. Except as to rate, the local sales and use tax shall correspond to the tax imposed and administered by Article 1 of this chapter. No item or transaction which is not subject to taxation by Article 1 of this chapter shall be subject to the sales and use tax levied pursuant to this article, except that the sales and use tax provided in this article shall be applicable to sales of motor fuels ~~as prepaid local tax as that term is defined by paragraph (5.1) of Code Section 48-8-2~~ and shall be applicable to the sale of food and beverages only to the extent provided for in paragraph (57) of Code Section 48-8-3."

SECTION 11.

Said title is further amended by revising subsection (a) of Code Section 48-8-104, relating to administration of the homestead option sales and use tax, as follows:

"(a) The sales and use tax levied pursuant to this article shall be exclusively administered and collected by the commissioner for the use and benefit of each county whose geographical boundary is conterminous with that of a special district. Such administration and collection shall be accomplished in the same manner and subject to the same applicable provisions, procedures, and penalties provided in Article 1 of this chapter except that the sales and use tax provided in this article shall be applicable to sales of motor fuels ~~as prepaid local tax as that term is defined by paragraph (5.1) of Code Section 48-8-2~~; provided, however, that all moneys collected from each taxpayer by the commissioner shall be applied first to such taxpayer's liability for taxes owed the state. Dealers shall be

allowed a percentage of the amount of the sales and use tax due and accounted for and shall be reimbursed in the form of a deduction in submitting, reporting, and paying the amount due if such amount is not delinquent at the time of payment. The deduction shall be at the rate and subject to the requirements specified under subsections (b) through (f) of Code Section 48-8-50."

SECTION 12.

Said title is further amended by revising subsection (c) of Code Section 48-8-110.1, relating to levy of the county special purpose local option sales tax, as follows:

"(c) Any tax imposed under this part shall be at the rate of 1 percent. Except as to rate, a tax imposed under this part shall correspond to the tax imposed by Article 1 of this chapter. No item or transaction which is not subject to taxation under Article 1 of this chapter shall be subject to a tax imposed under this part, except that a tax imposed under this part shall apply to sales of motor fuels as prepaid local tax ~~as that term is defined by paragraph (5.1) of Code Section 48-8-2~~ and shall be applicable to the sale of food and beverages as provided for in division (57)(D)(i) of Code Section 48-8-3."

SECTION 13.

Said title is further amended by revising Code Section 48-8-113, relating to administration of the county special purpose local option sales and use tax, as follows:

"48-8-113.

A tax levied pursuant to this part shall be exclusively administered and collected by the commissioner for the use and benefit of the county and qualified municipalities within such special district imposing the tax. Such administration and collection shall be accomplished in the same manner and subject to the same applicable provisions, procedures, and penalties provided in Article 1 of this chapter except that the sales and use tax provided in this article shall be applicable to sales of motor fuels ~~as prepaid local tax as that term is defined by paragraph (5.1) of Code Section 48-8-2~~; provided, however, that all moneys collected from each taxpayer by the commissioner shall be applied first to such taxpayer's liability for taxes owed the state; and provided, further, that the commissioner may rely upon a representation by or in behalf of the county and qualified municipalities within the special district or the Secretary of State that such a tax has been validly imposed, and the commissioner and the commissioner's agents shall not be liable to any person for collecting any such tax which was not validly imposed. Dealers shall be allowed a percentage of the amount of the tax due and accounted for and shall be reimbursed in the form of a deduction in submitting, reporting, and paying the amount due if such amount is not delinquent at the

time of payment. The deduction shall be at the rate and subject to the requirements specified under subsections (b) through (f) of Code Section 48-8-50."

SECTION 14.

Said title is further amended by revising paragraph (1) of subsection (c) of Code Section 48-8-201, relating to distribution and limitations regarding the water and sewer projects and costs tax, as follows:

"(1) No item or transaction which is not subject to taxation under Article 1 of this chapter shall be subject to a tax imposed under this article, except that a tax imposed under this article shall apply to:

(A) ~~Sales of motor fuels as prepaid local tax as that term is defined by paragraph (5.1) of Code Section 48-8-2;~~

~~(B)~~ The sale of food and beverages as provided for in division (57)(D)(i) of Code Section 48-8-3;

~~(C)~~(B) The sale of natural or artificial gas used directly in the production of electricity which is subsequently sold, notwithstanding paragraph (70) of Code Section 48-8-3; and

~~(D)~~(C) The furnishing for value to the public of any room or rooms, lodgings, or accommodations which is subject to taxation under Article 3 of Chapter 13 of this title; and"

SECTION 15.

Said title is further amended by revising Code Section 48-8-204, relating to administration and collection of the water and sewer projects and costs tax, as follows:

"48-8-204.

A tax levied pursuant to this article shall be exclusively administered and collected by the commissioner for the use and benefit of the municipality imposing the tax. Such administration and collection shall be accomplished in the same manner and subject to the same applicable provisions, procedures, and penalties provided in Article 1 of this chapter except that the sales and use tax provided in this article shall be applicable to sales of motor fuels ~~as prepaid local tax as that term is defined by paragraph (5.1) of Code Section 48-8-2;~~ provided, however, that all moneys collected from each taxpayer by the commissioner shall be applied first to such taxpayer's liability for taxes owed the state; and provided, further, that the commissioner may rely upon a representation by or in behalf of the municipality or the Secretary of State that such a tax has been validly imposed, and the commissioner and the commissioner's agents shall not be liable to any person for collecting any such tax which was not validly imposed. Dealers shall be allowed a percentage of the amount of

the tax due and accounted for and shall be reimbursed in the form of a deduction in submitting, reporting, and paying the amount due if such amount is not delinquent at the time of payment. The deduction shall be at the rate and subject to the requirements specified under subsections (b) through (f) of Code Section 48-8-50."

SECTION 16.

Said title is further amended by revising Code Section 48-9-14, relating to the second motor fuel tax, as follows:

"48-9-14.

~~(a) In addition to the motor fuel tax imposed by Code Section 48-9-3, there is imposed a second motor fuel tax.~~

~~(b)(1) The motor fuel tax imposed by this Code section is levied at the rate of 3 percent of the retail sale price less the tax imposed by Code Section 48-9-3 upon the sale, use, or consumption, as defined in Code Section 48-8-2, of motor fuel in this state. This tax shall be subject only to the exemptions provided in Code Section 48-9-3.~~

~~(2)(A) As used in this paragraph, the term 'prepaid state tax' shall have the same meaning as provided in paragraph (5.2) of Code Section 48-8-2.~~

~~(B) At the time the tax imposed by Code Section 48-9-3 attaches to a sale or transfer of motor fuels, a prepaid state tax shall be collected. The same person remitting the tax imposed under Code Section 48-9-3, but on a separate schedule, shall remit the prepaid state tax to the state. The tax shall be separately invoiced throughout the chain of distribution until it reaches the dealer who makes the retail sale. The commissioner shall issue the rate of prepaid state tax on a semiannual basis, rounded to the nearest \$.001 per gallon for use in the following semiannual period. The rate shall be calculated at 4 percent of the state-wide average retail price by motor fuel type as compiled by the Energy Information Agency of the United States Department of Energy, the Oil Pricing Information Service, or a similar reliable published index less taxes imposed under Code Section 48-9-3, this subsection, and all local sales and use taxes. In the event that the retail price changes by 25 percent or more within a semiannual period, the commissioner shall issue a revised prepaid state tax rate for the remainder of that period.~~

~~(c)(1) Except as otherwise provided in paragraph (2) of this subsection, in all other respects, the tax imposed by this Code section shall be administered and collected and penalties and interest shall be imposed in the same manner as the sales and use tax collected pursuant to Article 1 of Chapter 8 of this title.~~

~~(2) Dealers shall be allowed a percentage of the amount of the tax due and accounted for and shall be reimbursed in the form of a deduction in submitting, reporting, and paying~~

~~the amount due. The deduction shall be at the rate and subject to the requirements specified under subsections (b) through (f) of Code Section 48-8-50~~ Reserved."

SECTION 17.

Said title is further amended by revising Code Section 48-9-16, relating to penalties and interest regarding motor fuel tax, and as follows:

"48-9-16.

(a) When any distributor or other person required to file a report as provided by this article fails to file the report within the time prescribed, he shall be subject to a penalty of \$50.00 for each such failure.

(b) When any distributor fails to pay the tax or any part of the tax due under Code Section 48-9-3 ~~or 48-9-14~~, the distributor shall be subject to a penalty of 10 percent of the amount of unpaid taxes due.

(c) In the case of a false or fraudulent return or of a failure to file a return, a specific penalty of 50 percent of the tax due shall be assessed.

(d) When any distributor fails to pay the tax or any part of the tax due under Code Section 48-9-3 ~~or 48-9-14~~, the distributor shall pay interest on the unpaid tax at the rate specified in Code Section 48-2-40 from the time the tax became due until paid.

(e) When any person:

(1) Sells or delivers any dyed fuel oil when such person knows or has reason to know that the fuel will be consumed in a highway use; or

(2) Consumes any dyed fuel oil for a highway use when such consumer knows or has reason to know that the fuel oil was dyed,

such person shall be subject to a penalty of \$1,000.00 or \$10.00 per gallon of dyed fuel oil involved in such sale, delivery, or consumption, whichever amount is greater, and such amount shall be multiplied by the number of prior penalties imposed on such violator under this subsection and the resulting product shall be the penalty to be imposed.

(f) When any person sells or delivers any dyed fuel oil without the notices required under paragraph (5) of subsection (c) of Code Section 48-9-8, such person shall be subject to a penalty which shall be the greater of the following:

(1) One hundred dollars per month for each month or part of a month in which such sale or delivery occurred; or

(2) One dollar per gallon of dyed fuel oil involved in such sale or delivery.

Upon a showing of no highway use and reasonable cause, at the commissioner's discretion the penalty under this subsection may be reduced to 10 percent of the amount which ordinarily would have been due or payment of the tax may be accepted in lieu of such penalty."

378 **SECTION 18.**

379 (a) This Act shall become effective on July 1, 2010.

380 (b) Tax, penalty, and interest liabilities and refund eligibility for prior taxable years shall
381 not be affected by the passage of this Act and shall continue to be governed by the
382 provisions of general law as it existed immediately prior to July 1, 2010.

383 (c) This Act shall not abate any prosecution, punishment, penalty, administrative
384 proceedings or remedies, or civil action related to any violation of law committed prior to
385 July 1, 2010.

386 **SECTION 19.**

387 All laws and parts of laws in conflict with this Act are repealed.